

111TH CONGRESS  
1ST SESSION

# H. R. 863

To amend the Internal Revenue Code of 1986 to allow employees to receive transportation fringe benefits for the same month both in the form of transit passes and reimbursement of bicycle commuting expenses.

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IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 4, 2009

Mr. BLUMENAUER (for himself and Mr. MCGOVERN) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to allow employees to receive transportation fringe benefits for the same month both in the form of transit passes and reimbursement of bicycle commuting expenses.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*

3       **SECTION 1. EMPLOYEES MAY RECEIVE TRANSIT PASSES**  
4                       **AND REIMBURSEMENT OF BICYCLE COM-**  
5                       **MUTING EXPENSES AS EXCLUDABLE FRINGE**  
6                       **BENEFITS FOR THE SAME MONTH.**

7       (a) IN GENERAL.—Subclause (II) of section  
8       132(f)(5)(F)(iii) of the Internal Revenue Code of 1986

1 (defining qualified bicycling month) is amended by strik-  
2 ing “, (B),”.

3 (b) LIMITATION.—Subparagraph (A) of section  
4 132(f)(2) of such Code (relating to limitation on exclu-  
5 sions) is amended by striking “and (B)” and inserting “,  
6 (B), and (D)”.

7 (c) REPEAL OF CONSTRUCTIVE RECEIPT TREAT-  
8 MENT OF BICYCLE COMMUTING REIMBURSEMENTS.—  
9 Paragraph (4) of section 132(f) of such Code is amended  
10 by striking “(other than a qualified bicycle commuting re-  
11 imbursement)”.

12 (d) EFFECTIVE DATE.—The amendments made by  
13 this section shall apply to taxable years beginning after  
14 December 31, 2008.

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